

Taxation statistics 2009–10

Table 7: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997–98 to 2010–11 FBT years^{2,3}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

* This time series table includes FBT returns processed by 31 October 2011 and those returns processed within 1 April to 31 October of each FBT year.

1 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.

2 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.

3 The 1997–98 to 2010–11 income year statistics reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition to account for returns processed by 31 October 2011.

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Table 7a: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

Taxable value of benefits		1997-98	1998-99	1999-2000	2000-01	2001-02
Australian Government departments	No.	105	105	110	125	130
Other employers						
Taxable						
FBT returns	No.	65,405	66,625	61,415	56,970	56,665
Cars-statutory	No.	47,145	47,370	43,630	39,115	38,445
	\$	1,480,471,327	1,516,421,087	1,524,328,068	17,992,536,992	11,457,335,959
Cars-operating cost	No.	16,420	17,355	16,610	15,955	16,250
	\$	98,632,913	108,068,264	110,050,023	4,335,857,723	127,050,539
Loans granted	No.	3,080	2,695	2,270	1,900	1,805
	\$	116,948,104	74,391,303	65,385,660	94,287,991	82,940,278
Debt waiver	No.	325	330	265	325	265
	\$	25,747,616	37,130,910	19,252,321	21,463,903	19,389,088
Expense payments	No.	19,795	20,585	18,800	17,210	17,395
	\$	811,107,537	889,766,708	848,935,213	2,708,769,953	1,222,478,566
Housing	No.	4,165	4,030	3,590	2,460	2,280
	\$	129,413,045	124,551,234	120,495,720	73,288,296	62,948,725
Living away from home allowance	No.	1,095	1,070	1,040	985	985
	\$	48,434,341	44,208,144	41,273,553	40,987,820	43,074,320
Airline transport	No.	235	190	180	150	135
	\$	40,602,162	40,295,497	39,305,361	36,225,990	20,171,795
Board	No.	830	800	700	495	430
	\$	11,913,844	12,923,687	9,955,247	6,465,652	5,086,450
Property	No.	2,675	2,725	2,640	2,830	2,905
	\$	99,205,365	78,217,507	110,613,743	114,226,796	98,613,962
Entertainment	No.	2,180	2,195	2,040	1,100	1,410
	\$	21,842,543	22,464,546	23,702,804	21,100,426	22,679,365
Car parking	No.	5,355	5,195	4,985	4,895	5,025
	\$	99,587,749	103,461,631	113,922,237	143,009,766	147,402,741
Meal entertainment	No.	16,385	18,010	18,010	17,925	18,125
	\$	210,434,738	235,851,351	286,298,520	400,079,793	439,950,422
Other benefits	No.	5,205	5,625	5,425	5,150	5,335
	\$	159,108,793	168,059,589	161,072,774	272,944,139	221,875,830
Non-taxable	No.	13,570	13,645	12,270	12,775	11,940
Total	No.	79,080	80,375	73,800	69,875	68,735

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Table 7a: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

Taxable value of benefits		2002-03	2003-04	2004-05	2005-06	2006-07
Australian Government departments	No.	135	130	130	115	115
Other employers						
Taxable						
FBT returns	No.	56,475	57,330	57,920	57,365	56,285
Cars-statutory	No.	37,965	38,160	37,755	36,785	35,720
	\$	1,516,423,780	1,556,842,731	1,581,658,424	1,560,393,741	1,505,721,177
Cars-operating cost	No.	16,525	17,020	17,360	17,180	16,515
	\$	129,239,747	138,745,863	141,255,520	141,908,253	139,228,485
Loans granted	No.	1,695	1,715	1,580	1,500	1,430
	\$	36,573,410	42,305,116	47,136,681	39,481,732	35,025,152
Debt waiver	No.	225	250	235	215	200
	\$	13,663,226	11,997,277	16,390,265	22,944,122	18,172,719
Expense payments	No.	17,820	18,485	18,805	18,605	18,430
	\$	1,771,398,846	2,387,373,390	2,850,154,396	2,813,507,594	2,368,681,437
Housing	No.	2,190	2,145	2,070	1,955	1,830
	\$	63,184,528	59,803,430	59,934,728	58,623,454	56,735,910
Living away from home allowance	No.	1,015	1,025	1,130	1,180	1,195
	\$	37,854,292	43,322,915	45,987,937	49,145,376	52,605,566
Airline transport	No.	125	130	115	100	105
	\$	8,662,915	11,466,681	2,052,183	1,900,879	1,603,668
Board	No.	415	410	360	365	340
	\$	4,534,726	4,602,928	4,139,098	5,112,018	4,345,965
Property	No.	3,240	3,595	3,860	4,355	4,860
	\$	90,058,895	100,759,363	118,258,556	189,085,537	156,355,531
Entertainment	No.	1,465	1,505	1,540	1,565	1,575
	\$	25,312,156	29,336,231	28,797,317	30,259,191	33,436,889
Car parking	No.	5,030	4,970	5,120	5,085	5,120
	\$	141,667,870	145,800,983	154,149,646	156,366,523	167,113,729
Meal entertainment	No.	18,390	18,785	19,500	19,900	20,340
	\$	308,113,813	330,770,735	424,018,102	1,757,405,664	423,071,222
Other benefits	No.	5,760	5,985	6,395	6,660	6,720
	\$	235,883,146	236,974,015	245,758,237	7,492,803,638	278,498,331
Non-taxable	No.	11,655	11,575	11,985	12,010	12,830
Total	No.	68,260	69,035	70,035	69,490	69,230

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Table 7a: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

**FBT returns processed within
1 April to 31 October of each FBT year**

Taxable value of benefits		2007-08	2008-09	2009-10	2010-11
Australian Government departments	No.	110	105	100	110
Other employers					
Taxable					
FBT returns	No.	53,930	51,265	50,210	50,245
Cars-statutory	No.	34,250	32,335	31,270	30,920
	\$	1,473,261,337	1,415,369,302	1,346,650,412	1,400,249,828
Cars-operating cost	No.	15,575	14,635	14,520	14,385
	\$	135,683,705	134,257,265	133,466,355	147,485,472
Loans granted	No.	1,330	1,290	1,210	1,270
	\$	24,530,729	32,898,789	14,587,152	20,153,987
Debt waiver	No.	190	205	215	225
	\$	17,900,379	26,478,996	17,014,744	140,133,566
Expense payments	No.	17,545	16,995	16,665	17,000
	\$	3,328,423,554	3,298,921,512	3,774,954,632	4,514,914,470
Housing	No.	1,735	1,640	1,605	1,545
	\$	57,698,231	58,253,490	60,474,521	65,520,798
Living away from home allowance	No.	1,275	1,290	1,275	1,385
	\$	48,407,942	53,668,559	85,470,568	76,174,949
Airline transport	No.	75	80	90	105
	\$	881,622	914,260	1,082,811	1,766,669
Board	No.	325	290	265	270
	\$	4,873,562	3,854,757	3,387,545	5,129,500
Property	No.	4,140	4,090	3,785	4,105
	\$	140,762,006	147,415,506	125,982,598	147,642,913
Entertainment	No.	1,535	1,545	1,595	1,680
	\$	37,426,191	56,669,454	42,709,035	52,500,955
Car parking	No.	5,215	5,170	5,125	5,425
	\$	178,655,141	179,346,052	187,103,554	227,319,953
Meal entertainment	No.	18,065	16,750	16,095	16,055
	\$	393,191,890	448,820,921	307,914,391	378,428,223
Other benefits	No.	6,400	6,205	6,140	6,585
	\$	293,131,443	308,588,020	317,450,377	369,056,306
Non-taxable	No.	13,285	13,450	14,815	16,070
Total	No.	67,325	64,820	65,125	66,430

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Table 7b: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

FBT returns processed by
31 October 2011

Taxable value of benefits		1997-98	1998-99	1999-2000	2000-01	2001-02
Australian Government departments	No.	110	105	115	130	135
Other employers						
Taxable						
FBT returns	No.	68,295	69,640	66,990	64,140	62,470
Cars-statutory	No.	48,605	48,675	46,940	43,570	41,995
	\$	1,497,690,937	1,530,131,097	1,576,971,391	18,090,355,544	11,520,497,987
Cars-operating cost	No.	16,935	17,855	18,030	17,735	17,735
	\$	100,503,660	110,000,909	116,036,076	4,345,622,363	134,832,903
Loans granted	No.	3,170	2,765	2,425	2,090	1,945
	\$	117,378,414	74,621,251	66,349,408	95,973,136	83,554,079
Debt waiver	No.	325	340	285	355	280
	\$	25,794,897	37,261,776	19,398,173	25,982,483	19,816,834
Expense payments	No.	20,295	21,200	19,945	18,785	18,720
	\$	820,866,937	920,628,786	875,823,885	2,771,363,461	1,290,858,684
Housing	No.	4,275	4,125	3,805	2,705	2,490
	\$	130,831,862	125,561,796	122,679,630	77,487,089	65,986,700
Living away from home allowance	No.	1,125	1,100	1,095	1,065	1,045
	\$	48,572,162	44,519,751	42,004,601	42,389,517	44,095,429
Airline transport	No.	240	200	190	165	145
	\$	40,636,149	40,562,614	39,448,650	36,885,337	20,405,117
Board	No.	845	810	735	545	465
	\$	12,032,620	14,399,134	10,750,361	7,145,450	5,348,091
Property	No.	3,200	3,485	3,065	3,045	3,065
	\$	203,201,710	328,240,172	229,365,985	124,508,773	111,881,963
Entertainment	No.	2,235	2,235	2,185	1,155	1,500
	\$	22,656,159	22,788,636	24,397,774	21,513,728	23,393,289
Car parking	No.	5,470	5,330	5,315	5,370	5,420
	\$	100,373,251	104,323,929	117,073,831	149,455,865	152,323,428
Meal entertainment	No.	16,830	18,500	19,335	19,850	19,715
	\$	212,638,851	238,701,500	299,672,152	423,121,322	453,983,948
Other benefits	No.	5,470	5,800	5,705	5,575	5,685
	\$	189,807,446	181,075,253	164,981,014	281,588,904	226,101,695
Non-taxable	No.	14,670	14,790	15,165	15,445	14,485
Total	No.	83,075	84,540	82,275	79,715	77,085

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Table 7b: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

FBT returns processed by
31 October 2011

Taxable value of benefits		2002-03	2003-04	2004-05	2005-06	2006-07
Australian Government departments	No.	135	130	130	115	120
Other employers						
Taxable						
FBT returns	No.	61,295	61,285	61,295	60,685	59,630
Cars-statutory	No.	40,800	40,425	39,650	38,675	37,605
	\$	1,567,832,132	1,597,082,328	1,620,169,756	1,644,646,154	1,631,800,838
Cars-operating cost	No.	17,750	18,045	18,235	18,070	17,390
	\$	135,658,994	145,096,010	146,283,505	156,900,446	151,801,290
Loans granted	No.	1,805	1,800	1,645	1,590	1,510
	\$	37,179,939	42,762,553	47,530,785	41,302,488	39,010,012
Debt waiver	No.	235	260	240	220	205
	\$	13,911,833	12,133,003	16,473,205	23,016,823	19,203,609
Expense payments	No.	18,890	19,310	19,565	19,385	19,265
	\$	1,817,574,135	2,497,092,767	2,917,984,202	3,074,171,378	3,266,109,170
Housing	No.	2,360	2,245	2,150	2,055	1,945
	\$	65,614,024	61,725,063	61,119,841	62,281,537	62,009,581
Living away from home allowance	No.	1,060	1,060	1,165	1,255	1,280
	\$	38,591,095	43,746,101	47,387,005	52,852,413	57,777,629
Airline transport	No.	140	135	125	110	120
	\$	8,916,317	11,499,855	2,271,052	2,272,158	1,951,485
Board	No.	440	415	380	375	355
	\$	4,896,242	4,666,151	4,351,147	5,381,758	4,601,213
Property	No.	3,380	3,730	3,965	4,510	5,080
	\$	101,654,995	106,805,365	120,443,686	193,749,878	169,988,446
Entertainment	No.	1,530	1,580	1,595	1,630	1,665
	\$	25,770,403	30,083,170	29,212,918	32,049,375	37,331,966
Car parking	No.	5,325	5,190	5,325	5,325	5,410
	\$	145,729,838	148,734,309	234,262,243	173,235,319	190,400,455
Meal entertainment	No.	19,645	19,855	20,415	20,895	21,400
	\$	319,335,938	344,392,933	448,781,509	1,773,065,094	445,086,834
Other benefits	No.	6,020	6,225	6,635	6,950	7,065
	\$	270,535,570	245,986,711	253,434,417	7,517,723,376	306,102,639
Non-taxable	No.	14,180	13,515	13,715	13,650	14,700
Total	No.	75,610	74,935	75,140	74,455	74,450

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Table 7b: Fringe benefits tax

Fringe benefits, by employer type, taxable status¹ and benefit type, 1997-98 to 2010-11 FBT years^{2,3}

**FBT returns processed by
31 October 2011**

Taxable value of benefits		2007-08	2008-09	2009-10	2010-11
Australian Government departments	No.	120	115	115	110
Other employers					
Taxable					
FBT returns	No.	57,605	54,935	53,540	50,405
Cars-statutory	No.	36,340	34,500	33,230	31,010
	\$	1,632,618,988	1,579,951,507	1,474,394,302	1,404,060,722
Cars-operating cost	No.	16,550	15,590	15,390	14,425
	\$	149,993,269	148,635,317	143,194,793	148,408,964
Loans granted	No.	1,445	1,425	1,310	1,275
	\$	28,490,143	36,942,956	16,888,650	20,193,962
Debt waiver	No.	215	225	235	230
	\$	20,173,960	28,126,230	18,058,666	140,133,567
Expense payments	No.	18,585	18,080	17,695	17,050
	\$	3,758,176,337	3,959,237,408	4,215,971,127	4,518,333,132
Housing	No.	1,850	1,780	1,715	1,550
	\$	64,455,263	67,962,381	66,868,496	65,900,034
Living away from home allowance	No.	1,400	1,420	1,390	1,390
	\$	55,638,641	61,701,811	89,991,243	77,574,225
Airline transport	No.	95	90	100	105
	\$	1,815,594	1,532,008	1,438,373	1,766,669
Board	No.	340	315	300	270
	\$	5,093,124	4,033,428	4,211,829	5,156,792
Property	No.	4,375	4,355	4,030	4,115
	\$	147,573,038	159,003,505	131,652,801	147,825,395
Entertainment	No.	1,650	1,665	1,705	1,680
	\$	42,171,698	63,536,241	46,765,745	52,518,714
Car parking	No.	5,595	5,575	5,465	5,440
	\$	201,790,081	206,145,177	205,455,085	227,805,024
Meal entertainment	No.	19,245	17,935	17,130	16,110
	\$	431,595,137	499,898,982	332,927,213	379,735,957
Other benefits	No.	6,810	6,645	6,535	6,605
	\$	322,548,564	343,433,021	346,888,746	371,958,056
Non-taxable	No.	15,265	15,475	16,635	16,140
Total	No.	72,990	70,530	70,290	66,660